REMARKS

Claim 26 calls for a semiconductor structure including a support and a first material deposited on the support. The first material has a first etch rate. A trench is formed through the first material into the support. The trench filler material is deposited in the trench.

It appears that the claim is being read on the Horie reference under Section 102 by reading the "first material" and the "trench filler material" to both be the material 9 in that reference. However, the claim says that a trench must be formed through the first material and that trench must be filled with a trench filler material. Thus, the trench filler material and the first material cannot possibly the same material. Therefore, reconsideration is respectfully requested.
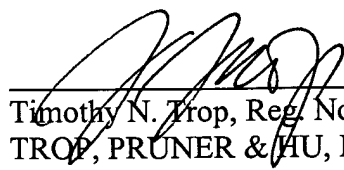
The claim further calls for the trench filler material to have an etch rate that is less than 1.2 times the first etch rate. Again, this does not seem to be possible with the cited reference since it would appear that the only thing that could possibly be the first material through which the trench is formed are the layers 2, 3, and 5 which are doped layers indicated to be either embedded layers or epitaxial layers. It seems unlikely that the so-called filler material, which is made of thermoplastic resin, would have an etch rate less than 1.2 times the etch rate of the layers 2-5. Certainly, the reference says nothing about etch rates, but it seems that it is unlikely that anything close to the claimed etch rate would apply.

Finally, it does not appear that a planar exposed upper surface is formed of a first material in the trench filler material. Instead, the material 9 extends substantially above the materials 2, 3, and 5, according to the depiction shown on the front page of the Horie patent.

Therefore, reconsideration is respectfully requested.

Respectfully submitted,

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